



**State of Idaho**

**DEPARTMENT OF WATER RESOURCES**

Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718  
Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

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C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

December 13, 2010

Jerry Perry  
37 Lovers Lane  
Salmon ID 83467

Water District 75C

Dear Watermaster:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements for all local government entities. Under the new statute, the governing body of any local government entity (i.e.; water district) whose annual budget does not exceed fifty thousand dollars (\$50,000) or less does not have to have an independent public account firm conduct a financial audit every few years as previously required by Section 42-619(9).

Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and / or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

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The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the water master as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Coeur d'Alene, Idaho Falls, Pocatello and Twin Falls. Water Districts are also reminded that all paid water district staff may be subject to state and federal taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

Sincerely,

Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc



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Interim Director

December 13, 2010

Virginia Perry  
37 Lovers Lane  
Salmon ID 83467

WATER DISTRICT #75C

Dear Secretary:

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Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and/or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

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Sincerely,

Dennis M. Dunn  
Senior Water Right Agent

DMD:sc

Enclosures

# WATERMASTER'S REPORT

From April 1, 192010 To Nov 1, 192010

RECEIVED

NOV 12 2010

Department of Water Resources  
Eastern Region

Water District No. 75C  
Name of Watermaster Jerry Perry  
P.O. Address 37200 S. Lane Salmon Idaho 83417

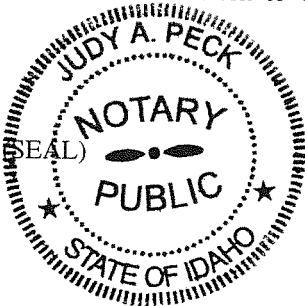
## AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }  
COUNTY OF Lemhi } ss.

JERRY PERRY, being first duly sworn, deposes and says that he is Watermaster of Water District 75C, having been lawfully appointed by \_\_\_\_\_, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

Jerry Perry  
(Deputy) Watermaster District No. 75C

Subscribed and sworn to before me, this 9th day of November, 192010



Judy A. Peck  
Notary Public

My Commission expires 7-31-2012

Boise, Idaho, 29 Nov 2010, 19\_\_\_\_

I HEREBY CERTIFY, that Jerry Perry was lawfully appointed by me as Water Master of Water District No. 75C, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Greg Spackman, Acting  
Director, Department of Water Resources

By Dennis M. Dunn  
Sr Water Resource Agent

F NAME	L NAME	WATER RIGHT #	ACRES	BUDGET	COMP INS.
GLENN	ALDER	A75-00043A	1		\$7.00
ANITA	ANDRUS	A75-00039C	2	\$14.00	\$7.00
RICHARD	BENEDICT	A75-00028E	1		\$7.00
VICTORIA	ALEXANDER	A75-10926B	10	\$70.00	\$7.00
TOM	BEZAIRE	A75-00028F	2.5	\$17.50	\$7.00
LLOYD	BINGHAM	A75-10926C	10	\$70.00	\$7.00
BECKY	CAFFEY	A75-00031B	4	\$28.00	\$7.00
HARRY	REEVES	A75-00045C	3	\$21.00	\$7.00
STEWART	CARRINGTON	A75-14005	7.5	\$52.50	\$7.00
ROSE	COLSTON		1	\$7.00	\$7.00
BRUCE	COLSTON		2	\$14.00	\$7.00
ROBERT	DEURLOO	A75-13967	2.5	\$17.50	\$7.00
SHARON	DUTTON	A75-00037D	2	\$14.00	\$7.00
MRS.	EDWARDS	A75-04089	20	\$140.00	\$7.00
RODGER	EDWARDS	A75-10279	2.5	\$17.50	\$7.00
VIOLA	EDWARDS	A75-10139	160		
LARRY	FISHER	A75-00039A	2.5	\$17.50	\$7.00
MIKE	GOSACK	A75-00039	2.5	\$17.50	\$7.00
PAT	COLE	A75-00028H	7	\$49.00	\$7.00
LARRY	LEAVITT	A75-00039B	1	\$7.00	\$7.00
ROY	HALL	A75-00037B	4	\$28.00	\$7.00
DWAYNE	HAMILTON	A75-00028D	2.5	\$17.50	\$7.00
RAYMOND	HERBST	A75-00034A	10	\$70.00	\$7.00
DIANE	EASTMAN	A75-00036A	16	\$112.00	\$7.00
ROY	HOFFMAN	A75-10583	26	\$182.00	\$7.00
LEONARD	JAKICH	A75-10415	30	\$210.00	\$7.00
DAVID	JAKOVAC	A75-10135	40	\$280.00	\$7.00
ABNER	KING	A75-13965	2	\$14.00	\$7.00
ROBERT	MARTIN	A75-00036B	4	\$28.00	\$7.00
BRENT	NYBORG	A75-00045B	5	\$35.00	\$7.00
ANDREW	OHL	A75-00038B	2	\$14.00	\$7.00
LYLE	O'MYER	A75-10773	4.6	\$32.20	\$7.00
PRASCILLA	WOODWARD	A75-00028C	1.5	\$10.50	\$7.00
BENNETT	ORR	A75-00028B	9.5	\$66.50	\$7.00
JACK	PARMENTER	A75-10926A	5	\$35.00	\$7.00
JERRY	PERRY	A75-00028A	15.5	\$108.00	\$7.00
JOHN	PERRY	A75-00037C	4	\$28.00	\$7.00
GRANT	PETERSON	A75-00038A	2	\$14.00	\$7.00
DANIAL	McCLENAHAN	A75-00028J	2.5	\$17.50	\$7.00
JOE	SMITH	A75-00028J	2.5	\$17.50	\$7.00
BART	STEPHANISHEN	A75-00031A	3.5	\$24.50	\$7.00
A. P.	TURNER	A75-00030	5	\$35.00	\$7.00
DON	LYLE	A75-00039	2	\$14.00	\$7.00
WAYNE	DAVIS	A75-00045A	2	\$14.00	\$7.00
JOHN	SWERSEY	A75-00028G	1	\$7.00	\$7.00
			446.1	\$1,988.20	\$308.00

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[illegible]